

JUNE 3, 1892.

Mr. Johnson Reviewed.

EDITOR SATURDAY PRESS: I would premise by saying that I am as staunch an advocate of total abstinence (with the exception, that I do not believe in its extension to the clergy) as is Mr. Eli Johnson. Nevertheless, I differ with the lecturer as to the propriety of making random statements; such are necessarily detrimental to any cause in proportion as they are known and noticed, and I regret exceedingly that some statements should have been made that are either greatly exaggerated, or totally unfounded in fact. Such things tend only to supply to the opponents of abstinence principles a negative argument against the cause, and are entirely unnecessary and uncalled for where plain and unanswerable truths are so numerous and accessible in their support. The present is an age impatient of demonstration, and intolerant of dogma; and one statement, by an advocate, in any cause, which is incapable of proof, may invalidate in the minds of hearers, a host of others that may be literally true.

During his last lecture, Mr. Johnson stated that in 1840 the natives of these islands numbered one hundred and eighty thousand; that to day the native population did not exceed forty-four thousand; and that the terrible decrease in the interval, had been owing solely to "rum-drinking" as a cause. Such a statement betrays, at least, a lamentable ignorance of existing facts, unless he be able to prove that rum-drinking is the cause of small-pox, measles, syphilis and leprosy. It is estimated that not less than twenty thousand of the population succumbed during the epidemics of the two first mentioned diseases which ravaged the country in the years of 1852 and 1853. Add to this the fact that measles frequently leaves behind it the seeds of fatal tuberculous disease, and the mortality from these causes alone aggregated, is further increased. Our best physicians estimate the native population to be diseased with syphilis in the ratio of between sixty and seventy per cent, while one at least has placed it at about ninety-eight per cent. Sterility of women and a great increase in the mortality among infants, are among the concomitants of this disease, as is also noticeably the case with leprosy, and these diseases in those more of cases have killed their victims. How then can rum-drinking be made responsible, as the "sole cause of death" in this case; or any thinking man assert his ability to "prove it" so?

Mr. Johnson also tells us of the fearful extent to which liquors are adulterated and poisoned in almost every country of the known world, and in proof of his statements furnished to buyers a little book at a cost of twenty-five cents, containing formulas for the imitation of the different wines and spirits of commerce. He calls these compounds, on account of the adulterations which they contain, "vile creatures of the Devil"; whereas the vilest creature of the devil in most of them, is the alcohol they contain, which is also the basis of all unadulterated wines and liquors. Leave out this, and the compounds referred to would be comparatively harmless. No mention is made of the most common and most poisonous ingredients used in the adulteration of wines, viz., acetate of lead and sulphate of copper. Upon reading such a book, it would immediately induce in the mind of the reader, there made, that after all the talk about the adulterations of liquor, there was at least little that they contained, exceeding the alcohol, that was actually deleterious. Much as I regret to have to say so, I am constrained to believe that the book now being sold as No. 1, Vol. 1, of the "Popular Temperance Library" will be in reality more valuable to the vendors of spurious liquors than to the cause of abstinence.

Mortgage Tax.

EXAMPLES OF ITS WORKINGS.

A, an ex-planter, has made and realized \$200,000. Liking the climate, he intends to remain here, and take life easy. He proposes to invest his money in first mortgage, bearing 8 per cent. interest, on several new plantations. In the course of a few months, after a careful examination of the securities, he effects the loan of all his capital in this manner. It is distributed in four loans of \$50,000 each, payable in six years. A condition in each mortgage is, that the borrower shall pay all taxes upon the mortgaged property. July 1st, the Assessor, as is duty bound, calls upon A for a statement of his taxable property, and enters, under the head of personal property, the four mortgages. The tax thereon, three-fourths of one per cent, will be payable between Sept. 1st and Nov. 30th, and no doubt will be cheerfully paid. A has that amount of property security invested and yielding a good interest. For the safe and peaceable enjoyment of this property under the law, he is willing to pay \$1,500 per annum out of his handsome income of \$16,000. Has any injustice been done to him in this matter? It does not so appear.

B is one of the borrowers. He has a flourishing plantation, which he estimated to be worth \$150,000 before he borrowed the \$50,000. This loan he has expended on a new mill, which was needed, and was the occasion of his borrowing. The Assessor appears, and B makes return of \$200,000, as the value of the plantation. Under the decision of the supreme Court, January 1879, his debt secured by mortgage may be offset from the amount of his personal property. This leaves \$150,000 as B's assessment. Is there any hardship in B's case? If so, it is not apparent. If C, D and E, the other borrowers of A's money, are in a like condition with B, as to personal property, they also will be without cause of complaint, and the outcome of all will be that A, and nobody else, is taxed on his capital.

But suppose that C has a plantation of the same value as B's, but only \$25,000 worth of personal property. He offers that amount against the borrowed \$50,000, which may be converted into real estate as B did. He must, therefore, pay a tax on the balance, \$25,000, and his assessment will stand at \$125,000. It may, with good reason, be alleged that the item of \$25,000 has been twice assessed, once in A's return, and again in C's. A does not complain, but C may, though it appears from the decision above quoted that there is no help for it, as the law stands.

C may argue that, as between the Government, on the one hand, and himself and B, on the other, there is a manifest inequality and injustice in their respective assessments, that his plantation is considerably

the same total value as B's, but, while B is taxed only \$150,000, he is taxed \$175,000, and, moreover, this wrongful excess has already been once assessed to A. Now the Government does not undertake to procure revenue by double or unequal taxation. It would appear proper, then, where a law does bear thus unequally, that it should be amended. This can easily be done by allowing on offset of a debt secured by mortgage from the sum total of the property of the mortgagor. The owner of the mortgage thus pays the tax on his money loaned, and the borrower on the amount of his property.

The only objection to this course seems to have been that it would allow an offset between two different classes of property, viz: real and personal; but while both are taxed at the same rate, the objection is merely formal, and should not be considered a moment in comparison with the real evil of double and unequal taxation, of which cases may arise any time under the present construction of the law.

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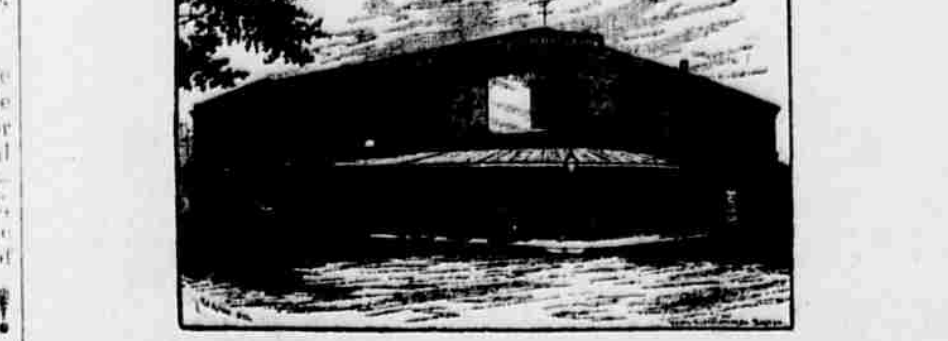
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